

Securities and Exchange Commission

§ 260.7a-34

INCORPORATION BY REFERENCE

§ 260.7a-28 Incorporation of matter in application, statement or report, other than exhibits, as answer to item.

Matter contained in any part of the application, statement or report, other than exhibits, may be incorporated by reference as answer, or partial answer, to any item in the same application, statement or report.

§ 260.7a-29 Incorporation of exhibits as such.

(a) Any exhibit or part thereof previously or concurrently filed with the Commission pursuant to any Act administered by the Commission, may, subject to the limitations of § 228.10(f) and § 229.10(d) of this chapter, be incorporated by reference as an exhibit to any application, statement or report filed with the Commission by the same or any other person. Any exhibit or part thereof so filed with a trustee pursuant to the Trust Indenture Act of 1939 may be incorporated by reference as an exhibit to any report filed with such trustee pursuant to section 314(a) of that Act by the same or any other person.

(b) If any modification has occurred in the text of any exhibit incorporated by reference since the filing thereof, there shall be filed with the reference a statement containing the text of any such modification and the date thereof.

(c) If the number of copies of any exhibit previously or concurrently filed is less than the number required to be filed with the application, statement or report which incorporates such exhibit, there shall be filed with the application, statement or report as many additional copies of the exhibit as may be necessary to meet the requirements of such application, statement or report.

[6 FR 667, Jan. 30, 1941, as amended at 29 FR 2421, Feb. 13, 1964; 60 FR 32825, June 23, 1995; 76 FR 71877, Nov. 21, 2011]

§ 260.7a-30 Identification of material incorporated; form of incorporation.

In each case of incorporation by reference, the matter incorporated shall be clearly identified in the reference. An express statement shall be made to

the effect that the specified matter is incorporated in the application, statement or report at the particular place where the information is required.

§ 260.7a-31 Incorporation by reference of contested material.

Notwithstanding any particular provision permitting incorporation by reference, no application, statement or report shall incorporate by reference any matter which is subject, at the time of filing the application, statement or report, to pending proceedings under section 8(b) or 8(d) of the Securities Act of 1933 (whether pursuant to the provisions of the Trust Indenture Act of 1939, or otherwise) or to an order entered under either of those sections.

§ 260.7a-32 Incorporation by reference rendering document incomplete, unclear, or confusing.

Notwithstanding any particular provision permitting incorporation by reference, the Commission may refuse to permit such incorporation in any case in which in its judgment such incorporation would render the application, statement or report incomplete, unclear or confusing.

EXHIBITS

§ 260.7a-33 Additional exhibits.

Any application, statement or report may include exhibits in addition to those required by the particular form. Such additional exhibits shall be so marked as to indicate clearly the items to which they refer.

§ 260.7a-34 Omission of substantially identical documents.

In any case where two or more documents required to be filed as exhibits are substantially identical in all material respects except as to the parties thereto, dates of execution or other details, a copy of only one of such documents need be filed, with a schedule identifying the documents omitted and setting forth the material details in which such documents differ from the document, a copy of which is filed: *Provided, however,* That the Commission may at any time in its discretion require the filing of copies of any documents so omitted.